

SENATE SUBSTITUTE
FOR
SENATE COMMITTEE SUBSTITUTE
FOR
HOUSE COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 161

AN ACT

To repeal sections 67.1000, 67.1002, 67.1003, 67.1005,
67.1006, 67.1303, 67.1956, 94.900, and 181.060, RSMo,
and to enact in lieu thereof nine new sections relating
to certain taxes imposed by local governments.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
AS FOLLOWS:

1 Section A. Sections 67.1000, 67.1002, 67.1003, 67.1005,
2 67.1006, 67.1303, 67.1956, 94.900, and 181.060, RSMo, are
3 repealed and nine new sections enacted in lieu thereof, to be
4 known as sections 67.1000, 67.1002, 67.1003, 67.1006, 67.1303,
5 67.1956, 94.900, 181.060, and 182.802, to read as follows:

6 67.1000. 1. The governing body of the following cities and
7 counties may impose a tax as provided in this section;

8 (1) Any county [or of];

9 (2) Any city which is the county seat of any county or
10 which now or hereafter has a population of more than three
11 thousand five hundred inhabitants and which has heretofore been
12 authorized by the general assembly[, or of];

13 (3) Any city or county with more than three hundred fifty

1 hotel and motel rooms within the boundaries of such city or
2 county;

3 (4) Any other city which has a population of more than
4 eighteen thousand and less than forty-five thousand inhabitants
5 located in a county of the first classification with a population
6 over two hundred thousand adjacent to a county of the first
7 classification with a population over nine hundred thousand[.].

8 2. The governing body of any city or county listed in
9 subsection 1 of this section may impose a tax on the charges for
10 all sleeping rooms paid by the transient guests of hotels or
11 motels situated in the city or county, which shall be not more
12 than five percent per occupied room per night, except that such
13 tax shall not become effective unless the governing body of the
14 city or county submits to the voters of the city or county at an
15 election permitted under section 115.123 a proposal to authorize
16 the governing body of the city or county to impose a tax under
17 the provisions of this section and section 67.1002. The tax
18 authorized by this section and section 67.1002 shall be in
19 addition to the charge for the sleeping room and shall be in
20 addition to any and all taxes imposed by law and the proceeds of
21 such tax shall be used by the city or county solely for funding a
22 convention and visitors bureau which shall be a general
23 not-for-profit organization with whom the city or county has
24 contracted, and which is established for the purpose of promoting
25 the city or county as a convention, visitor and tourist center.
26 Such tax shall be stated separately from all other charges and
27 taxes.

28 [2.] 3. As used in this section and section 67.1002, the

1 term "transient guests" means a person or persons who occupy a
2 room or rooms in a hotel or motel for thirty-one days or less
3 during any calendar quarter, except that in any county of the
4 third classification without a township form of government and
5 with more than forty-one thousand one hundred but fewer than
6 forty-one thousand two hundred inhabitants, "transient guests"[,
7 as used in this section and section 67.1002,] means a person or
8 persons who occupy a room or rooms in a hotel or motel for ninety
9 days or less during any calendar quarter.

10 [3.] 4. Provisions of this section to the contrary
11 notwithstanding, the governing body of any home rule city with
12 more than thirty-nine thousand six hundred but fewer than
13 thirty-nine thousand seven hundred inhabitants and partially
14 located in any county of the first classification with more than
15 seventy-one thousand three hundred but fewer than seventy-one
16 thousand four hundred inhabitants may impose a tax on the charges
17 for all sleeping rooms paid by the transient guests of hotels or
18 motels situated in the city, which shall be not more than seven
19 percent per occupied room per night, except that such tax shall
20 not become effective unless the governing body of such city
21 submits to the voters of the city at an election permitted under
22 section 115.123 a proposal to authorize the governing body of the
23 city to impose a tax under the provisions of this [section]
24 subsection and section 67.1002. The tax authorized by this
25 [section] subsection and section 67.1002 shall be in addition to
26 the charge for the sleeping room and shall be in addition to any
27 and all taxes imposed by law and the proceeds of such tax shall
28 be used by the city solely for funding a convention and visitors

bureau which shall be a general not-for-profit organization with whom the city has contracted, and which is established for the purpose of promoting the city as a convention, visitor, and tourist center. Such tax shall be stated separately from all other charges and taxes.

5. Notwithstanding any other provision of law to the contrary, the tax authorized in this section shall not be imposed by the following cities or counties:

(1) Any city or county already imposing a tax solely on the charges for sleeping rooms paid by the transient guests of hotels or motels situated in any such city or county under any other law of this state;

(2) Any city not already imposing a tax under this section and that is located in whole or partially within a county that already imposes a tax solely on the charges for sleeping rooms paid by the transient guests of hotels or motels situated in such county under this section or any other law of this state; or

(3) Any county not already imposing a tax under this section and that has a city located in whole or in part within its boundaries that already imposes a tax solely on the charges for sleeping rooms paid by the transient guests of hotels or motels situated in such city under this section or any other law of this state.

6. This section shall not be construed as repealing any taxes levied by any city or county on transient guests as permitted under this chapter or chapter 94 as of August 28, 2011.

67.1002. 1. The question shall be submitted in substantially the following form:

1 Shall the (City or County) levy a
2 tax of percent on each sleeping room occupied and
3 rented by transient guests of hotels and motels located in the
4 city or county, where the proceeds of which shall be expended for
5 promotion of tourism or funding a convention and visitors bureau?

6 ☐ YES

☐ NO

7 If a majority of the votes cast on the question by the qualified
8 voters voting thereon are in favor of the question, then the tax
9 shall become effective on the first day of the calendar quarter
10 following the calendar quarter in which the election was held.

11 If a majority of the votes cast on the question by the qualified
12 voters voting thereon are opposed to the question, then the
13 governing body for the city or county shall have no power to
14 impose the tax authorized by this section unless and until the
15 governing body of the city or county again submits the question
16 to the qualified voters of the city or county and such question
17 is approved by a majority of the qualified voters voting on the
18 question.

19 2. On and after the effective date of any tax authorized
20 under the provisions of this section and section 67.1000, the
21 city or county which levied the tax may adopt one of the two
22 following provisions for the collection and administration of the
23 tax:

24 (1) The city or county which levied the tax may adopt rules
25 and regulations for the internal collection of such tax by the
26 city or county officers usually responsible for collection and
27 administration of city or county taxes; or

28 (2) The city or county may enter into an agreement with the

1 director of revenue of the state of Missouri for the purpose of
2 collecting the tax authorized in this section and section
3 67.1000. In the event any city or county enters into an agreement
4 with the director of revenue of the state of Missouri for the
5 collection of the tax authorized in this section and section
6 67.1000, the director of revenue shall perform all functions
7 incident to the administration, collection, enforcement and
8 operation of such tax, and the director of revenue shall collect
9 the additional tax authorized under the provisions of this
10 section and section 67.1000. The tax authorized under the
11 provisions of this section and section 67.1000 shall be collected
12 and reported upon such forms and under such administrative rules
13 and regulations as may be prescribed by the director of revenue,
14 and the director of revenue shall retain not less than one
15 percent nor more than three percent for cost of collection.

16 3. If a tax is imposed by a city or county under this
17 section and section 67.1000, the city or county may collect a
18 penalty of one percent and interest not to exceed two percent per
19 month on unpaid taxes which shall be considered delinquent thirty
20 days after the last day of each quarter.

21 67.1003. 1. The governing body of the following cities and
22 counties may impose a tax as provided in this section:

23 (1) Any city or county[, other than a city or county
24 already imposing a tax on the charges for all sleeping rooms paid
25 by the transient guests of hotels and motels situated in such
26 city or county or a portion thereof pursuant to any other law of
27 this state,] having more than three hundred fifty hotel and motel
28 rooms inside such city or county;

1 (2) A county of the third classification with a population
2 of more than seven thousand but less than seven thousand four
3 hundred inhabitants;

4 (3) A third class city with a population of greater than
5 ten thousand but less than eleven thousand located in a county of
6 the third classification with a township form of government with
7 a population of more than thirty thousand;

8 (4) A county of the third classification with a township
9 form of government with a population of more than twenty thousand
10 but less than twenty-one thousand;

11 (5) Any third class city with a population of more than
12 eleven thousand but less than thirteen thousand which is located
13 in a county of the third classification with a population of more
14 than twenty-three thousand but less than twenty-six thousand;

15 (6) Any city of the third classification with more than ten
16 thousand five hundred but fewer than ten thousand six hundred
17 inhabitants;

18 (7) Any city of the third classification with more than
19 twenty-six thousand three hundred but fewer than twenty-six
20 thousand seven hundred inhabitants;

21 (8) Any city of the third classification with more than ten
22 thousand eight hundred but fewer than ten thousand nine hundred
23 inhabitants and located in more than one county.

24 2. The governing body of any city or county listed in
25 subsection 1 of this section may impose a tax on the charges for
26 all sleeping rooms paid by the transient guests of hotels or
27 motels situated in the city or county or a portion thereof, which
28 shall be not more than five percent per occupied room per night,

1 except that such tax shall not become effective unless the
2 governing body of the city or county submits to the voters of the
3 city or county at a state general or primary election a proposal
4 to authorize the governing body of the city or county to impose a
5 tax pursuant to this section. The tax authorized by this section
6 shall be in addition to the charge for the sleeping room and
7 shall be in addition to any and all taxes imposed by law and the
8 proceeds of such tax shall be used by the city or county solely
9 for the promotion of tourism. Such tax shall be stated
10 separately from all other charges and taxes.

11 3. Notwithstanding any other provision of law to the
12 contrary, except as provided in subsection 5 of this section, the
13 tax authorized in subsection 1 of this section shall not be
14 imposed [in any city or county already imposing such tax pursuant
15 to any other law of this state, except that] by the following
16 cities or counties:

17 (1) Any city or county already imposing a tax solely on the
18 charges for sleeping rooms paid by the transient guests of hotels
19 or motels situated in any such city or county under any other law
20 of this state;

21 (2) Any city not already imposing a tax under this section
22 and that is located in whole or partially within a county that
23 already imposes a tax solely on the charges for sleeping rooms
24 paid by the transient guests of hotels or motels situated in such
25 county under this section or any other law of this state; or

26 (3) Any county not already imposing a tax under this
27 section and that has a city located in whole or in part within
28 its boundaries that already imposes a tax solely on the charges

1 for sleeping rooms paid by the transient guests of hotels or
2 motels situated in such city under this section or any other law
3 of this state.

4 4. Cities of the third class having more than two thousand
5 five hundred hotel and motel rooms, and located in a county of
6 the first classification in which and where another tax on the
7 charges for all sleeping rooms paid by the transient guests of
8 hotels and motels situated in such county is imposed, may impose
9 the tax authorized by this section of not more than one-half of
10 one percent per occupied room per night.

11 [4.] 5. The governing body of any city of the fourth
12 classification with more than fifty-one thousand inhabitants
13 located in a county with a charter form of government and with
14 more than two hundred fifty thousand inhabitants which adjoins
15 another county with a charter form of government and with more
16 than one million inhabitants may impose a tax on the charges for
17 all sleeping rooms paid by the transient guest of hotels or
18 motels situated in such city or a portion thereof, which tax
19 shall be not more than two percent per occupied room per night,
20 except that such tax shall not become effective unless the
21 governing body of such city submits, after January 1, 2012, to
22 the voters of that city, at an election permitted under section
23 115.123, a proposal to authorize the governing body of the city
24 to impose a tax under this section. The tax authorized by this
25 section shall be in addition to any and all other taxes imposed
26 by law, and the proceeds of such tax shall be used by the city
27 solely for the promotion of tourism. Such tax shall be stated
28 separately from all other charges and taxes.

1 6. The ballot of submission for [the] any tax authorized in
2 this section shall be in substantially the following form:

3 Shall (insert the name of the city or county) impose a tax
4 on the charges for all sleeping rooms paid by the transient
5 guests of hotels and motels situated in (name of city or county)
6 at a rate of (insert rate of percent) percent for the sole
7 purpose of promoting tourism?

8 ☐ YES

☐ NO

9 If a majority of the votes cast on the question by the qualified
10 voters voting thereon are in favor of the question, then the tax
11 shall become effective on the first day of the second calendar
12 quarter following the calendar quarter in which the election was
13 held. If a majority of the votes cast on the question by the
14 qualified voters voting thereon are opposed to the question, then
15 the tax shall not become effective unless and until the question
16 is resubmitted under this section to the qualified voters and
17 such question is approved by a majority of the qualified voters
18 voting on the question.

19 [5.] 7. As used in this section, "transient guests" means a
20 person or persons who occupy a room or rooms in a hotel or motel
21 for thirty-one days or less during any calendar quarter.

22 8. This section shall not be construed as repealing any
23 taxes levied by any city or county on transient guests as
24 permitted under this chapter or chapter 94 as of August 28, 2011.

25 67.1006. 1. In any county of the second class which has a
26 two-year community college and is located south of the Missouri
27 River and adjacent to a county of the second class which contains
28 a state educational institution described as a state teachers

college in paragraph (c) of subdivision (5) of section 176.010, a proposal to authorize the governing body of the county to impose a tax may be submitted to the voters of the county at a state general, primary or special election as follows:

(1) By a majority vote of the county governing body; or

(2) Upon petition of eight percent of the voters who cast votes for the member of the county governing body who received the highest number of votes at the last election in which members of the governing body were elected, the county clerk shall submit the proposal to the voters of the county. The tax shall be levied on the sales or charges for all sleeping rooms paid by the transient guests of hotels or motels situated in the county at a rate not to exceed two dollars per room per night. The tax authorized by sections 67.1006 to 67.1012 shall be in addition to any and all taxes imposed by law and shall be stated separately from all other charges and taxes.

2. The question shall be submitted in substantially the following form:

Shall there be imposed in the county of
(name of county) a tax of (rate of tax) on
each sleeping room occupied and rented by transient guests of
hotels and motels located in the county, the proceeds of which
shall be expended for tourism purposes?

☐ YES

☐ NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was

1 held. If a majority of the votes cast on the question by the
2 qualified voters voting thereon are opposed to the question, then
3 the tax authorized by sections 67.1006 to 67.1012 shall not
4 become effective unless and until the question is resubmitted
5 under the provisions of sections 67.1006 to 67.1012 to the
6 qualified voters of the county and such question is approved by a
7 majority of the qualified voters of the county voting on the
8 question.

9 3. The governing body of any county imposing a tax under
10 this section may, by order or ordinance, change the rate of such
11 tax from two dollars per room per night to not more than five
12 percent per occupied room per night. No such order or ordinance
13 shall become effective unless the governing body of the county
14 submits to the voters of the county at a state general, primary,
15 or special election a proposal to authorize the governing body of
16 the county to change the rate of tax imposed under this section.
17 If a majority of the votes cast on the question by the qualified
18 voters voting thereon are in favor of the question, then the
19 change in the tax rate shall become effective on the first day of
20 the second calendar quarter following the calendar quarter in
21 which the election was held. If a majority of the votes cast on
22 the question by the qualified voters voting thereon are opposed
23 to the question, then the change in the tax rate shall not become
24 effective unless and until the question is resubmitted under this
25 section to the qualified voters of the county and such question
26 is approved by a majority of the qualified voters voting on the
27 question.

28 67.1303. 1. The governing body of any home rule city with

1 more than one hundred fifty-one thousand five hundred but less
2 than one hundred fifty-one thousand six hundred inhabitants, any
3 home rule city with more than forty-five thousand five hundred
4 but less than forty-five thousand nine hundred inhabitants and
5 the governing body of any city within any county of the first
6 classification with more than one hundred four thousand six
7 hundred but less than one hundred four thousand seven hundred
8 inhabitants and the governing body of any county of the third
9 classification without a township form of government and with
10 more than forty thousand eight hundred but less than forty
11 thousand nine hundred inhabitants or any city within such county
12 may impose, by order or ordinance, a sales tax on all retail
13 sales made in the city or county which are subject to sales tax
14 under chapter 144. In addition, the governing body of any county
15 of the first classification with more than eighty-five thousand
16 nine hundred but less than eighty-six thousand inhabitants or the
17 governing body of any home rule city with more than seventy-three
18 thousand but less than seventy-five thousand inhabitants may
19 impose, by order or ordinance, a sales tax on all retail sales
20 made in the city or county which are subject to sales tax under
21 chapter 144. The tax authorized in this section shall not be
22 more than one-half of one percent. The order or ordinance
23 imposing the tax shall not become effective unless the governing
24 body of the city or county submits to the voters of the city or
25 county at a state general or primary election a proposal to
26 authorize the governing body to impose a tax under this section.
27 The tax authorized in this section shall be in addition to all
28 other sales taxes imposed by law, and shall be stated separately

1 from all other charges and taxes.

2 2. The ballot of submission for the tax authorized in this
3 section shall be in substantially the following form:

4 Shall (insert the name
5 of the city or county) impose a sales tax at a rate of
6 (insert rate of percent) percent for
7 economic development purposes?

8 ☐ YES

☐ NO

9 If a majority of the votes cast on the question by the qualified
10 voters voting thereon are in favor of the question, then the tax
11 shall become effective on the first day of the second calendar
12 quarter following the calendar quarter in which the election was
13 held. If a majority of the votes cast on the question by the
14 qualified voters voting thereon are opposed to the question, then
15 the tax shall not become effective unless and until the question
16 is resubmitted under this section to the qualified voters and
17 such question is approved by a majority of the qualified voters
18 voting on the question, provided that no proposal shall be
19 resubmitted to the voters sooner than twelve months from the date
20 of the submission of the last proposal.

21 3. No revenue generated by the tax authorized in this
22 section shall be used for any retail development project. At
23 least twenty percent of the revenue generated by the tax
24 authorized in this section shall be used solely for projects
25 directly related to long-term economic development preparation,
26 including, but not limited to, the following:

27 (1) Acquisition of land;

28 (2) Installation of infrastructure for industrial or

1 business parks;

2 (3) Improvement of water and wastewater treatment capacity;

3 (4) Extension of streets;

4 (5) Providing matching dollars for state or federal grants;

5 (6) Marketing;

6 (7) Construction of job training and educational
7 facilities; and

8 (8) Providing grants and low-interest loans to companies
9 for job training, equipment acquisition, site development, and
10 infrastructure. Not more than twenty-five percent of the revenue
11 generated may be used annually for administrative purposes,
12 including staff and facility costs.

13 4. All revenue generated by the tax shall be deposited in a
14 special trust fund and shall be used solely for the designated
15 purposes. If the tax is repealed, all funds remaining in the
16 special trust fund shall continue to be used solely for the
17 designated purposes. Any funds in the special trust fund which
18 are not needed for current expenditures may be invested by the
19 governing body in accordance with applicable laws relating to the
20 investment of other city or county funds.

21 5. Any city or county imposing the tax authorized in this
22 section shall establish an economic development tax board. The
23 board shall consist of eleven members, to be appointed as
24 follows:

25 (1) Two members shall be appointed by the school boards
26 whose districts are included within any economic development plan
27 or area funded by the sales tax authorized in this section. Such
28 members shall be appointed in any manner agreed upon by the

1 affected districts;

2 (2) One member shall be appointed, in any manner agreed
3 upon by the affected districts, to represent all other districts
4 levying ad valorem taxes within the area selected for an economic
5 development project or area funded by the sales tax authorized in
6 this section, excluding representatives of the governing body of
7 the city or county;

8 (3) One member shall be appointed by the largest public
9 school district in the city or county;

10 (4) In each city or county, five members shall be appointed
11 by the chief elected officer of the city or county with the
12 consent of the majority of the governing body of the city or
13 county;

14 (5) In each city, two members shall be appointed by the
15 governing body of the county in which the city is located. In
16 each county, two members shall be appointed by the governing body
17 of the county. At the option of the members appointed by a city
18 or county the members who are appointed by the school boards and
19 other taxing districts may serve on the board for a term to
20 coincide with the length of time an economic development project,
21 plan, or designation of an economic development area is
22 considered for approval by the board, or for the definite terms
23 as provided in this subsection. If the members representing
24 school districts and other taxing districts are appointed for a
25 term coinciding with the length of time an economic development
26 project, plan, or area is approved, such term shall terminate
27 upon final approval of the project, plan, or designation of the
28 area by the governing body of the city or county. If any school

1 district or other taxing jurisdiction fails to appoint members of
2 the board within thirty days of receipt of written notice of a
3 proposed economic development plan, economic development project,
4 or designation of an economic development area, the remaining
5 members may proceed to exercise the power of the board. Of the
6 members first appointed by the city or county, three shall be
7 designated to serve for terms of two years, three shall be
8 designated to serve for a term of three years, and the remaining
9 members shall be designated to serve for a term of four years
10 from the date of such initial appointments. Thereafter, the
11 members appointed by the city or county shall serve for a term of
12 four years, except that all vacancies shall be filled for
13 unexpired terms in the same manner as were the original
14 appointments.

15 6. The board, subject to approval of the governing body of
16 the city or county, shall develop economic development plans,
17 economic development projects, or designations of an economic
18 development area, and shall hold public hearings and provide
19 notice of any such hearings. The board shall vote on all
20 proposed economic development plans, economic development
21 projects, or designations of an economic development area, and
22 amendments thereto, within thirty days following completion of
23 the hearing on any such plan, project, or designation, and shall
24 make recommendations to the governing body within ninety days of
25 the hearing concerning the adoption of or amendment to economic
26 development plans, economic development projects, or designations
27 of an economic development area.

28 7. The board shall report at least annually to the

governing body of the city or county on the use of the funds provided under this section and on the progress of any plan, project, or designation adopted under this section.

8. The governing body of any city or county that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city or county. The ballot of submission shall be in substantially the following form:

Shall (insert the name of the city or county) repeal the sales tax imposed at a rate of (insert rate of percent) percent for economic development purposes?

☐ YES ☐ NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters of the city or county, and the repeal is approved by a majority of the qualified voters voting on the question.

9. Whenever the governing body of any city or county that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city or county voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this

1 section, the governing body shall submit to the voters a proposal
2 to repeal the tax. If a majority of the votes cast on the
3 question by the qualified voters voting thereon are in favor of
4 the repeal, that repeal shall become effective on December
5 thirty-first of the calendar year in which such repeal was
6 approved. If a majority of the votes cast on the question by the
7 qualified voters voting thereon are opposed to the repeal, then
8 the tax shall remain effective until the question is resubmitted
9 under this section to the qualified voters and the repeal is
10 approved by a majority of the qualified voters voting on the
11 question.

12 67.1956. 1. In each tourism community enhancement district
13 established pursuant to section 67.1953, there shall be a board
14 of directors, to consist of seven members. Three members shall
15 be selected by the governing body of the city, town or village
16 located within the district that collected the largest amount of
17 retail sales tax within the district in the year preceding the
18 establishment of the district. Two members shall be selected by
19 the governing body of the city, town or village, located within
20 the district, that collected the second largest amount of retail
21 sales tax within the district in the year preceding the
22 establishment of the district, if such a city, town or village
23 exists in the district. If no such city, town or village exists
24 in the district then two additional members shall be selected by
25 the governing body of the city, town, or village located within
26 the district that collected the largest amount of retail sales
27 tax within the district in the year preceding the establishment
28 of the district. One member shall be selected by the governing

1 body of the county located within the district that collected the
2 largest amount of retail sales tax within the district in the
3 year preceding the establishment of the district. One member
4 shall be selected by the governing body of the county located
5 within the district that collected the second largest amount of
6 retail sales tax within the district in the year preceding the
7 establishment of the district.

8 2. Of the members first selected, the three members [from]
9 selected by the city, town or village located within the district
10 that collected the largest amount of retail sales tax within the
11 district in the year preceding the establishment of the district
12 shall be selected for a term of three years, the two members
13 [from] selected by the city, town, or village located within the
14 district that collected the second largest amount of retail sales
15 tax within the district in the year preceding the establishment
16 of the district shall be selected for a term of two years, and
17 the remaining members shall be selected for a term of one year.
18 Thereafter, each member selected shall serve a three-year term.
19 Except in any city of the fourth classification with more than
20 two thousand nine hundred but fewer than three thousand
21 inhabitants and located in any county of the first classification
22 with more than seventy-three thousand seven hundred but fewer
23 than seventy-three thousand eight hundred inhabitants, every
24 member shall be either a resident of the district, own real
25 property within the district, be employed by a business within
26 the district, or operate a business within the district. All
27 members shall serve without compensation. The board shall elect
28 its own treasurer, secretary and such other officers as it deems

1 necessary and expedient, and it may make such rules, regulations,
2 and bylaws to carry out its duties pursuant to sections 67.1950
3 to 67.1977.

4 3. Any vacancy within the board shall be filled in the same
5 manner as the person who vacated the position was selected within
6 sixty days of the vacancy occurring, with the new person serving
7 the remainder of the term of the person who vacated the position.
8 In the event that a person is not so selected within sixty days
9 of the vacancy occurring, the remaining members of the board
10 shall select a person to serve the remainder of the term of the
11 person who vacated the position.

12 4. If a tourism community enhancement district is already
13 in existence on August 28, 2005, the one additional board member
14 shall be appointed by the governing body of the city, town, or
15 village located within the district that collected the largest
16 amount of retail sales tax within the district in the year
17 preceding the establishment of the district for a one-year term
18 and the other additional board member shall be appointed by the
19 governing body of the county located within the district that
20 collected the second largest amount of retail sales tax within
21 the district in the year preceding the establishment of the
22 district for a two-year term, thereafter all board members shall
23 serve three-year terms. The existing board members shall serve
24 out their terms with the provisions of this section controlling
25 the appointment of successor board members, with first and second
26 existing board [existing] positions to expire to be appointed by
27 the governing body of the city, town, or village located within
28 the district that collected the largest amount of retail sales

1 tax within the district in the year preceding the establishment
2 of the district, the third and fourth existing board positions to
3 expire to be appointed by the governing body of the city, town,
4 or village located within the district that collected the second
5 largest amount of retail sales tax within the district in the
6 year preceding the establishment of the district and the fifth
7 existing board position to expire to be appointed by the
8 governing body of the county located within the district that
9 collected the largest amount of retail sales tax within the
10 district in the year preceding the establishment of the district.

11 5. The board, on behalf of the district, may:

12 (1) Cooperate with public agencies and with any industry or
13 business in the implementation of any project;

14 (2) Enter into any agreement with any public agency,
15 person, firm, or corporation to implement any of the provisions
16 of sections 67.1950 to 67.1977;

17 (3) Contract and be contracted with, and sue and be sued;
18 and

19 (4) Accept gifts, grants, loans, or contributions from the
20 United States of America, the state, any political subdivision,
21 foundation, other public or private agency, individual,
22 partnership or corporation on behalf of the tourism enhancement
23 district community.

24 94.900. 1. (1) The governing body of the following cities
25 may impose a tax as provided in this section:

26 (a) Any city of the third classification with more than ten
27 thousand eight hundred but less than ten thousand nine hundred
28 inhabitants located at least partly within a county of the first

1 classification with more than one hundred eighty-four thousand
2 but less than one hundred eighty-eight thousand inhabitants[,
3 or];

4 (b) Any city of the fourth classification with more than
5 eight thousand nine hundred but fewer than nine thousand
6 inhabitants[, or];

7 (c) Any city of the fourth classification with more than
8 two thousand six hundred but fewer than two thousand seven
9 hundred inhabitants and located in any county of the first
10 classification with more than eighty-two thousand but fewer than
11 eighty-two thousand one hundred inhabitants[, or];

12 (d) Any home rule city with more than forty-eight thousand
13 but fewer than forty-nine thousand inhabitants;

14 (e) Any home rule city with more than seventy-three
15 thousand but fewer than seventy-five thousand inhabitants.

16 (2) The governing body of any city listed in subdivision
17 (1) of this subsection is hereby authorized to impose, by
18 ordinance or order, a sales tax in the amount of up to one-half
19 of one percent on all retail sales made in such city which are
20 subject to taxation under the provisions of sections 144.010 to
21 144.525 for the purpose of improving the public safety for such
22 city, including but not limited to expenditures on equipment,
23 city employee salaries and benefits, and facilities for police,
24 fire and emergency medical providers. The tax authorized by this
25 section shall be in addition to any and all other sales taxes
26 allowed by law, except that no ordinance or order imposing a
27 sales tax pursuant to the provisions of this section shall be
28 effective unless the governing body of the city submits to the

voters of the city, at a county or state general, primary or special election, a proposal to authorize the governing body of the city to impose a tax.

2. If the proposal submitted involves only authorization to impose the tax authorized by this section, the ballot of submission shall contain, but need not be limited to, the following language:

Shall the city of
(city's name) impose a citywide sales tax of
(insert amount) for the purpose of improving the public safety of the city?

☐ YES ☐ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal submitted pursuant to this subsection, then the ordinance or order and any amendments thereto shall be in effect on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a proposal receives less than the required majority, then the governing body of the city shall have no power to impose the sales tax herein authorized unless and until the governing body of the city shall again have submitted another proposal to authorize the governing body of the city to impose the sales tax authorized by this section and such proposal is approved by the required majority of

1 the qualified voters voting thereon. However, in no event shall
2 a proposal pursuant to this section be submitted to the voters
3 sooner than twelve months from the date of the last proposal
4 pursuant to this section.

5 3. All revenue received by a city from the tax authorized
6 under the provisions of this section shall be deposited in a
7 special trust fund and shall be used solely for improving the
8 public safety for such city for so long as the tax shall remain
9 in effect.

10 4. Once the tax authorized by this section is abolished or
11 is terminated by any means, all funds remaining in the special
12 trust fund shall be used solely for improving the public safety
13 for the city. Any funds in such special trust fund which are not
14 needed for current expenditures may be invested by the governing
15 body in accordance with applicable laws relating to the
16 investment of other city funds.

17 5. All sales taxes collected by the director of the
18 department of revenue under this section on behalf of any city,
19 less one percent for cost of collection which shall be deposited
20 in the state's general revenue fund after payment of premiums for
21 surety bonds as provided in section 32.087, shall be deposited in
22 a special trust fund, which is hereby created, to be known as the
23 "City Public Safety Sales Tax Trust Fund". The moneys in the
24 trust fund shall not be deemed to be state funds and shall not be
25 commingled with any funds of the state. The provisions of
26 section 33.080 to the contrary notwithstanding, money in this
27 fund shall not be transferred and placed to the credit of the
28 general revenue fund. The director of the department of revenue

1 shall keep accurate records of the amount of money in the trust
2 and which was collected in each city imposing a sales tax
3 pursuant to this section, and the records shall be open to the
4 inspection of officers of the city and the public. Not later
5 than the tenth day of each month the director of the department
6 of revenue shall distribute all moneys deposited in the trust
7 fund during the preceding month to the city which levied the tax;
8 such funds shall be deposited with the city treasurer of each
9 such city, and all expenditures of funds arising from the trust
10 fund shall be by an appropriation act to be enacted by the
11 governing body of each such city. Expenditures may be made from
12 the fund for any functions authorized in the ordinance or order
13 adopted by the governing body submitting the tax to the voters.

14 6. The director of the department of revenue may make
15 refunds from the amounts in the trust fund and credited to any
16 city for erroneous payments and overpayments made, and may redeem
17 dishonored checks and drafts deposited to the credit of such
18 cities. If any city abolishes the tax, the city shall notify the
19 director of the department of revenue of the action at least
20 ninety days prior to the effective date of the repeal and the
21 director of the department of revenue may order retention in the
22 trust fund, for a period of one year, of two percent of the
23 amount collected after receipt of such notice to cover possible
24 refunds or overpayment of the tax and to redeem dishonored checks
25 and drafts deposited to the credit of such accounts. After one
26 year has elapsed after the effective date of abolition of the tax
27 in such city, the director of the department of revenue shall
28 remit the balance in the account to the city and close the

1 account of that city. The director of the department of revenue
2 shall notify each city of each instance of any amount refunded or
3 any check redeemed from receipts due the city.

4 7. Except as modified in this section, all provisions of
5 sections 32.085 and 32.087 shall apply to the tax imposed
6 pursuant to this section.

7 181.060. 1. The general assembly may appropriate moneys
8 for state aid to public libraries, which moneys shall be
9 administered by the state librarian, and distributed as specified
10 in rules and regulations promulgated by the Missouri state
11 library, and approved by the secretary of state.

12 2. At least fifty percent of the moneys appropriated for
13 state aid to public libraries shall be apportioned to all public
14 libraries established and maintained under the provisions of the
15 library laws or other laws of the state relating to libraries.
16 The allocation of the moneys shall be based on an equal per
17 capita rate for the population of each city, village, town,
18 township, urban public library district, county or consolidated
19 library district in which any library is or may be established,
20 in proportion to the population according to the latest federal
21 census of the cities, villages, towns, townships, school
22 districts, county or regional library districts maintaining
23 public libraries primarily supported by public funds which are
24 designed to serve the general public. No grant shall be made to
25 any public library which is tax supported if the rate of tax
26 levied or the appropriation for the library should be decreased
27 below the rate in force on December 31, 1946, or on the date of
28 its establishment. Grants shall be made to any public library if

1 a public library tax of at least ten cents per one hundred
2 dollars assessed valuation has been voted in accordance with
3 sections 182.010 to 182.460, RSMo, or as authorized in section
4 137.030, RSMo, and is duly assessed and levied for the year
5 preceding that in which the grant is made, or if the
6 appropriation for the public library in any city of first class
7 yields one dollar or more per capita for the previous year
8 according to the population of the latest federal census or if
9 the amount provided by the city for the public library, in any
10 other city in which the library is not supported by a library
11 tax, is at least equal to the amount of revenue which would be
12 realized by a tax of ten cents per one hundred dollars assessed
13 valuation if the library had been tax supported. Except that, no
14 grant under this section shall be affected because of a reduction
15 in the rate of levy which is required by the provisions of
16 section 137.073, RSMo, or because of a voluntary reduction in the
17 levy following the enactment of a district sales tax under
18 section 182.802, if the proceeds from the sales tax equal or
19 exceed the reduction in revenue from the levy.

20 3. The librarian of the library together with the treasurer
21 of the library or the treasurer of the city if there is no
22 library treasurer shall certify to the state librarian the annual
23 tax income and rate of tax or the appropriation for the library
24 on the date of the enactment of this law, and of the current
25 year, and each year thereafter, and the state librarian shall
26 certify to the commissioner of administration the amount to be
27 paid to each library.

28 4. The balance of the moneys shall be administered and

1 supervised by the state librarian who may provide grants to
2 public libraries for:

3 (1) Establishment, on a population basis to newly
4 established city, county city/county or consolidated libraries;

5 (2) Equalization to city/county[.], urban public, county or
6 consolidated libraries;

7 (3) Reciprocal borrowing;

8 (4) Technological development;

9 (5) Interlibrary cooperation;

10 (6) Literacy programs; and

11 (7) Other library projects or programs that may be
12 determined by the local library, library advisory committee and
13 the state library staff that would improve access to library
14 services by the residents of this state. Newly established
15 libraries shall certify through the legally established board or
16 the governing body of the city supporting the library and the
17 librarian of the library to the state librarian the fact of
18 establishment, the rate of tax, the assessed valuation of the
19 library district and the annual tax yield of the library. The
20 state librarian shall then certify to the commissioner of
21 administration the amount of establishment grant to be paid to
22 the libraries and warrants shall be issued for the amount
23 allocated and approved. The sum appropriated for state aid to
24 public libraries shall be separate and apart from any and all
25 appropriations made to the state library.

26 182.802. 1. A public library district located at least
27 partially within any county of the third classification without a
28 township form of government and with more than forty thousand

eight hundred but fewer than forty thousand nine hundred
inhabitants; any county of the third classification without a
township form of government and with more than thirteen thousand
five hundred but fewer than thirteen thousand six hundred
inhabitants; any county of the third classification without a
township form of government and with more than thirteen thousand
two hundred but fewer than thirteen thousand three hundred
inhabitants; any county of the third classification with a
township form of government and with more than twenty-nine
thousand seven hundred but fewer than twenty-nine thousand eight
hundred inhabitants; any county of the second classification with
more than nineteen thousand seven hundred but fewer than nineteen
thousand eight hundred inhabitants; any county of the third
classification with a township form of government and with more
than thirty-three thousand one hundred but fewer than
thirty-three thousand two hundred inhabitants; or any county of
the third classification with a township form of government and
with more than thirty-three thousand one hundred but fewer than
thirty-three thousand two hundred inhabitants may, by a majority
vote of its board of directors, impose a tax not to exceed
one-half of one cent on all retail sales subject to taxation
under sections 144.010 to 144.525 for the purpose of funding the
operation and maintenance of public libraries within the
boundaries of such library district. The tax authorized by this
subsection shall be in addition to all other taxes allowed by
law. No tax under this subsection shall become effective unless
the board of directors submits to the voters of the district, at
a county or state general, primary or special election, a

1 proposal to authorize the tax, and such tax shall become
2 effective only after the majority of the voters voting on such
3 tax approve such tax.

4 2. In the event the district seeks to impose a sales tax
5 under this subsection, the question shall be submitted in
6 substantially the following form:

7 Shall a cent sales tax be levied on all retail
8 sales within the district for the purpose of providing funding
9 for library district?

10 ☐ YES ☐ NO

11 If a majority of the votes cast on the proposal by the qualified
12 voters voting thereon are in favor of the proposal, then the tax
13 shall become effective. If a majority of the votes cast by the
14 qualified voters voting are opposed to the proposal, then the
15 board of directors shall have no power to impose the tax unless
16 and until another proposal to authorize the tax is submitted to
17 the voters of the district and such proposal is approved by a
18 majority of the qualified voters voting thereon. The provisions
19 of sections 32.085 and 32.087 shall apply to any tax approved
20 under this subsection.

21 3. As used in this section, "qualified voters" or "voters"
22 means any individuals residing within the district who are
23 eligible to be registered voters and who have registered to vote
24 under chapter 115, or, if no individuals are eligible and
25 registered to vote reside within the proposed district, all of
26 the owners of real property located within the proposed district
27 who have unanimously petitioned for or consented to the adoption
28 of an ordinance by the governing body imposing a tax authorized

1 in this section. If the owner of the property within the
2 proposed district is a political subdivision or corporation of
3 the state, the governing body of such political subdivision or
4 corporation shall be considered the owner for purposes of this
5 section.

6 4. For purposes of this section the term "public library
7 district" shall mean any city library district, county library
8 district, city-county library district, municipal library
9 district, consolidated library district, or urban library
10 district.

11 [67.1005. 1. The governing body of any city or
12 county, other than a city or county already imposing a
13 tax on the charges for all sleeping rooms paid by the
14 transient guests of hotels and motels situated in such
15 city or county or a portion thereof pursuant to any
16 other law of this state, having more than three hundred
17 fifty hotel and motel rooms inside such city or county
18 may impose a tax on the charges for all sleeping rooms
19 paid by the transient guests of hotels or motels
20 situated in the city or county or a portion thereof,
21 which shall be not more than five percent per occupied
22 room per night, except that such tax shall not become
23 effective unless the governing body of the city or
24 county submits to the voters of the city or county at a
25 state general or primary election a proposal to
26 authorize the governing body of the city or county to
27 impose a tax pursuant to this section and section
28 67.1002. The tax authorized by this section and
29 section 67.1002 shall be in addition to the charge for
30 the sleeping room and shall be in addition to any and
31 all taxes imposed by law and the proceeds of such tax
32 shall be used by the city or county solely for the
33 promotion of tourism and for funding a convention and
34 visitors bureau which shall be a general not-for-profit
35 organization with whom the city or county has
36 contracted, and which is established for the purpose of
37 promoting the city or county as a convention, visitor
38 and tourist center. Such tax shall be stated
39 separately from all other charges and taxes.

40 2. The tax authorized in this section shall not
41 be imposed in any city or county where another tax on
42 the charges for all sleeping rooms paid by the
43 transient guests of hotels and motels situated in such

1 city or county or a portion thereof is imposed pursuant
2 to any other law of this state, except that cities of
3 the third class having more than two thousand five
4 hundred hotel and motel rooms and located in a county
5 of the first class where another tax on the charges for
6 all sleeping rooms paid by the transient guests of
7 hotels and motels situated in such county is imposed
8 may impose the tax authorized in this section of not
9 more than one-half percent per occupied room per night.

10 3. The ballot of submission for the tax
11 authorized in this section shall be in substantially
12 the following form:

13 Shall (insert the name of the city or county)
14 impose a tax on the charges for all sleeping rooms paid
15 by the transient guests of hotels and motels situated
16 in (name of city or county) at a rate of (insert rate
17 of percent) percent?

18 ☐ YES

☐ NO

19 4. As used in this section, "transient guests"
20 shall mean a person or persons who occupy a room or
21 rooms in a hotel or motel for thirty-one days or less
22 during any calendar quarter.】